2

If an extension of time is required for this response to be considered as being timely filed, a conditional petition is hereby made for such extension of time. Please charge any deficiencies in fees and credit any overpayment of fees to Deposit Account No. 09-0458 of International Business Machines Corporation (E. Fishkill).

Respectfully submitted,

Marshall M. Curtis Reg. No. 33,138

Whitham, Curtis & Christofferson, P. C. 11491 Sunset Hills Road, Suite 340 Reston, Virginia 20190

(703) 787-9400

Customer Number: 30743